

EXHIBIT L

To the

**DECLARATION OF MICHAEL A. SCHWARTZ IN SUPPORT OF THE
SATURN PLAINTIFFS' MEMORANDUM OF LAW IN OPPOSITON TO
DEBTORS' OBJECTION TO PROOFS OF CLAIM NOS. 16440 and 16441**

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Firm Résumé

Horwitz, Horwitz & Paradis, Attorneys at Law (“Horwitz, Horwitz & Paradis” or the “Firm”) specializes in large, complex litigation in the fields of securities, mergers and acquisitions, corporate governance, consumer protection, commercial law, investor arbitration, unfair employment practices and antitrust. The Firm’s attorneys have litigated hundreds of cases in both state and federal courts throughout the United States, and are committed to protecting shareholders and victims of corporate and consumer wrongdoing.

Throughout the course of the past twenty years, the attorneys of Horwitz, Horwitz & Paradis have been appointed lead or co-lead counsel in cases resulting in billions of dollars in recoveries on behalf of investors and aggrieved parties. As demonstrated below, the attorneys of Horwitz, Horwitz & Paradis have served as a lead counsel in some of the largest securities and consumer fraud class action settlements.

THE FIRM’S RECENT ACHIEVEMENTS

Grasso v. Vitesse Semiconductor, Inc., 06-cv-02639 (C.D. Ca). Paul O. Paradis was appointed as Lead Counsel to represent a class of investors in an action alleging violation of the federal securities laws by Vitesse, certain of the Company’s senior officials, the Company’s bank, certain of the Company’s customers and the Company’s auditors. The litigation against the Company and the individual defendants was resolved for the sum of \$14.1 million and settled against certain auditors for \$7 million.

In re: Toyota Motor Corp. Hybrid Brake Marketing, Sales Practices and Products Liability Litigation, 2:10-CV-00946 (C.D. Ca). Horwitz, Horwitz & Paradis recently appointed interim lead counsel to represent a class of purchasers of certain defective Toyota vehicles. On January 20, 2011, the court denied in material part the Toyota defendants’ motion to dismiss the complaint. Discovery is ongoing.

In re Philips/Magnavox Television Litigation, 09-cv-3072 (D. N.J.). Horwitz, Horwitz & Paradis recently appointed interim co-lead counsel to represent a class of purchasers of certain defective Philips/Magnavox flat screen televisions. On September 2, 2010, the court denied in material part Philips’ motion to dismiss the complaint. Discovery is ongoing.

In re Bank of America Corpo. Stockholder Derivative Litigation, CA. No. 4307-VCS (Del. Ch.). Horwitz, Horwitz & Paradis recently appointed co-lead counsel in stockholder

derivative action brought on behalf of Bank of America against the members of the Board of Directors of Bank of America in connection with Bank of America's acquisition of Merrill Lynch & Co.

Conseco Annuity Assurance Co., et al. v. Citigroup, H-03-2240 (S.D. Tx.). Attorneys of Horwitz, Horwitz & Paradis represented Conseco Annuity Assurance Company, IHC Health Plans, Inc., and other purchasers of \$2.4 billion Credit Linked Notes issued by Citigroup in a class action alleging securities fraud that was consolidated with Newby v. Enron, et al. The litigation was successfully resolved as a part of a \$2 billion settlement with Citigroup.

Hudson Soft Co., Ltd. v. Credit Suisse First Boston, Inc., H-03-0860 (S.D. Tx.). Attorneys of Horwitz, Horwitz & Paradis represented Sapporo, Japan-based Hudson Soft Co., Ltd. in an individual action alleging violation of the federal securities laws by Credit Suisse First Boston, Inc. ("CSFB") in connection with the sales of credit-linked notes issued by CSFB. Litigation was successfully resolved for a confidential sum.

In re Abbott Labs. Derivative S'holders Litig., No. 99 C 7246 (N.D. Ill.). Attorneys of Horwitz, Horwitz & Paradis represented stockholders of Abbott Laboratories in a stockholder derivative action that was successfully resolved for corporate governance changes.

Corwin v. Abbott Laboratories, No. 2-03-1283 (Ill. App. Ct. – 2d Dist.). Attorneys of Horwitz, Horwitz & Paradis represented stockholders of Abbott Laboratories in a mandamus action calling for the production of the Company's books and records relating to the actions of certain officers in connection with Medicaid fraud. This action proceeded through trial where the trial court ruled in favor of plaintiffs. The trial court's ruling was upheld on appeal.

Daughterity v. International Business Machines Corp., No. 23,162 (Tex. – 21st Dist.). Attorneys of Horwitz, Horwitz & Paradis represented purchasers of defective computer hard disk drives in an action against International Business Machines Corp. that was successfully resolved in a settlement valued at \$35 million.

Danis v. USN Commun. Inc., No. 98 C 7482, (N. D. Ill.). Attorneys of Horwitz, Horwitz & Paradis represented purchasers of USN, Inc. securities in a class action alleging securities fraud. Litigation was successfully resolved for \$44.7 million.

In re Salomon Bros. Treasury Litig., 91 Civ. 5471 (S.D.N.Y.). Attorneys of Horwitz, Horwitz & Paradis represented purchasers of United States Treasury securities in a class action alleging securities fraud, anti-trust and racketeering violations. Litigation was successfully resolved for \$100 million.

PROMINENT CASES

The success of the attorneys of Horwitz, Horwitz & Paradis in prosecuting large, complex litigation in the fields of securities, mergers and acquisitions, corporate governance, consumer protection, unfair employment practices and antitrust is demonstrated by the significant results the Firm has achieved for its clients and others. The following is only a

representative list of some of the more notable cases that have been, or are currently being, litigated by the attorneys of Horwitz, Horwitz & Paradis:

Grasso v. Vitesse Semiconductor, Inc., 06-cv-02639 (C.D. Ca.);

In re American Honda Motor Co. Oil Filter Products Liability Litig., 06-cv-1737 (C.D. Ca.);

In re Philips/Magnavox Television Litigation, 09-cv-3072 (D. N.J.);

The NVIDIA GPU Litigation, Case No. C 08-04312 (N.D. Ca.);

In re Ticketmaster Sales Practice Litig., 09-cv-0912 (C.D. Ca.);

In re: Toyota Motor Corp. Hybrid Brake Marketing, Sales Practices and Products Liability Litigation, 2:10-CV-00946 (C.D. Ca.);

Marchese, et al. v. Cablevision Systems Corporation, 10-cv-2190 (D. NJ).

THE FIRM'S LAWYERS

The Firm's attorneys have successfully prosecuted both complex individual and class actions involving some of the largest corporations in the world.

PARTNERS

PAUL O. PARADIS

Paul O. Paradis is the Partner responsible for Firm's Complex Litigation practice and Investigation Group, and is one of the Firm's senior litigators. Throughout his career, Mr. Paradis has specialized in handling highly complex multi-party litigation in federal and state courts across the United States.

Prior to becoming a Partner of the Firm, Mr. Paradis was a Partner at Abbey Spanier Rodd Abrams & Paradis, LLP from 2001 through 2007. Prior to that time, Mr. Paradis was a Senior Partner at Wolf Popper LLP from 1998 to 2001. Mr. Paradis began his legal career at Pomerantz Haudek Block & Grossman as an associate, and became a Partner of the firm in 1996, where he remained until 1998. Prior to practicing law, Mr. Paradis was employed as a portfolio manager at a major Wall Street financial institution.

Mr. Paradis is admitted to the Bar of the State of New York, the State of New Jersey, the United States District Courts for the Southern and Eastern Districts of New York, District of New Jersey, and Eastern District of Michigan. He received his B.S. from Bentley College in 1986, and his J.D. (cum laude) from New York Law School in 1990, where he was a member of the New York Law School Law Review.

MICHAEL A. SCHWARTZ

Michael A. Schwartz is one of the Firm's senior litigators. Like Mr. Paradis, throughout Mr. Schwartz's career, Mr. Schwartz has specialized in handling highly complex multi-party litigation in federal and state courts across the United States.

Prior to becoming a Partner of the Firm, Mr. Schwartz was a Partner at Wolf Popper LLP from 1998 to 2007. Mr. Schwartz began his legal career at Pomerantz Haudek Block & Grossman as an associate.

Mr. Schwartz is admitted to the Bar of the State of New York, the United States District Courts for the Southern District of New York, the United States Courts of Appeals for the First and Third Circuits. He received his B.S. from Brooklyn College in 1988, and his J.D. from Brooklyn Law School in 1992.

GINA M. TUFARO

Ms. Tufaro received her B.A. (magna cum laude) from Rutgers University in 1999 and her J.D. (magna cum laude) from New York Law School in 2002 where she served as Managing Editor of The Journal of Human Rights. Ms. Tufaro is admitted to the Bar of the State of New York, the United States District Courts for the Southern and Eastern Districts of New York and the United States Court of Appeals for the Second, Fifth, Seventh and Ninth Circuits. Published works include: Will Carnivore Devour the Fourth? An Exploration into the Constitutionality of the FBI Created Program, 18 N.Y.L.J. Hum. Rts. 305.

Prior to becoming a Partner of the Firm, Ms. Tufaro was an associate at Abbey Spanier Rodd Abrams & Paradis, LLP where she specialized in complex class and individual actions brought on behalf of victims of corporate, consumer and securities fraud.

ASSOCIATES

MARK BUTLER

Mr. Butler received his B.A. from the Syracuse University in 2007, where he graduated *cum laude*, and received his J.D. from New York Law School in 2010, where he served as a Senior Editor of the *New York Law School Law Review* and graduated *magna cum laude*. He was also a Dean's List recipient in Fall 2007 and Spring 2008 and was a High Honors Dean's List Recipient in Fall 2008, Spring 2009, Fall 2009, and Spring 2010. Mr. Butler's admission to the Bar in New York State is pending.

EFRAT PELLET

Ms. Pellet received her B.A. from New York University and her J.D. from New York Law School where she was president of the Domestic Violence Project. As part of this project, Ms. Pellet trained students to participate in the Courtroom Advocates Project, where students assisted women obtain orders of protection in Family Court against their abusers. Ms. Pellet is admitted to the New York State Bar, and is an active member of the New York County Lawyers Association Appellate Committee.

JUSTIN B. SHANE

Mr. Shane received his B.A. from the University of Delaware in 2003 and his J.D. from Washington and Lee University School of Law in 2006, where he served as Staff Writer and Editor of the Capital Defense Journal and graduated magna cum laude, Order of the Coif. Mr. Shane is admitted to the Bar in the States of Delaware and New York and the United States District Court for the District of Delaware.

Before joining the Firm, Mr. Shane practiced corporate and commercial litigation.

ALEXANDRA SIMS

Alexandra Sims received her B.A. from the University of Rochester (cum laude) and her J.D. from New York Law School where she contributed to the New York Law School Real Estate Reporter, was a real estate associate and a member of the domestic violence project. Ms. Sims is admitted to the New York State Bar, the New Jersey State Bar and the United States District Court for the District of New Jersey.